

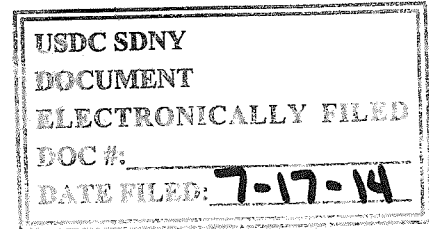
MEMO ENDORSED

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July 6, 2014

Via Email & ECF

The Honorable Andrew L. Carter, Jr.  
United States District Judge  
Thurgood Marshall Courthouse  
40 Center Street  
New York, NY 10007



**Re: Matters arising from June 16, 2014 Status Conference**  
*United States of America v. Michael Little*  
Docket No. 12-cr-0647 (ALC)

Dear Judge Carter,

This letter-brief is respectfully submitted by the Defendant in response to the Government's framing of certain issues at the June 16, 2014 Status Conference. In particular, the issue of sentencing the Seggerman siblings was raised and the following colloquy is drawn from the transcript of the Status Conference<sup>1</sup>:

MR. OKULA: Let me give the Court a little background  
3 so you understand, I think, what Mr. Little is referring to.  
4 Your Honor, one of the things that Mr. Little has done  
5 is that he has tried to affect the course of the cases of some  
6 of the cooperating witnesses who have pled guilty in the same  
7 matter and were prepared to testify against Mr. Little.  
8 In particular, there is a woman named Suzanne  
9 Seggerman who is one of the people referred to, not by name,  
10 but she is one of the family members who attended the meeting  
11 that Mr. Little attended where there was counseling given with  
12 respect to setting up foreign accounts. She pled guilty in  
13 front of Judge Duffy. And Judge Duffy had adjourned her  
14 sentence a number of occasions. Mr. Little made an ex parte  
15 submission to Judge Duffy. We have not seen it, and Judge  
16 Duffy has not docketed it. Mr. Little, an attorney who is  
17 admitted to this court did not file it ECF but submitted it ex  
18 parte and Judge Duffy, for whatever reason is articulated in  
19 Mr. Little's submissions, is now refusing to adjourn  
20 Ms. Seggerman's sentencing any longer and has scheduled her  
21 sentencing for September 9th, even before she is going to have

<sup>1</sup> 06-15-2914 Status Conference Transcript pp. 6,7;

22 an opportunity to testify at the trial of Mr. Little which is  
 23 somewhat unusual because the usual procedure is that the  
 24 sentence would be adjourned in front of the judge before whom  
 25 they pled guilty and then we would bring to your Honor's  
 1 attention and the judge who took the guilty plea the fact that  
 2 she testified in front of you, and usually that relates or  
 3 results in one judge -- the judge who presides over the  
 4 trial -- the judge sentencing all of the cooperators. Judge  
 5 Duffy, for whatever reason, has formed views about Ms.  
 6 Seggerman and our prosecution of Ms. Seggerman's case based on  
 7 what Mr. Little has submitted.  
 8 We requested Mr. Little to provide us a copy of what  
 9 he submitted ex parte to Judge Duffy and he has refused. And  
 10 Judge Duffy basically has commanded that Ms. Seggerman come  
 11 back from Africa -- she had been granted bail -- and he is now  
 12 preparing to sentence her. And it is that proceeding that  
 13 Mr. Little is making reference to and comments that Judge Duffy  
 14 made leading up to the anticipated sentencing I think that he  
 15 is referring to.

The Government imply, by way of a conclusory and speculative assertion, the course of some of the [related] cases of the cooperating witnesses (plural) have been compromised. In support the Government incorrectly characterizes a sentencing letter sent to His Honor Judge Kevin T. Duffy as an *ultra vires*, *ex parte* submission. Judge Duffy evidently disagreed with the Government and accordingly refused to disclose the contents<sup>2</sup> of the letter to either the Government or Ralph Gioiella, Esq., counsel for Suzanne Seggerman.

### **Suzanne Seggerman – the “Cooperating Witness”**

Suzanne was the first Government witness to “cooperate” in this matter. Her name was among the first 250 provided to the Government pursuant to the terms of UBS’s 2009 plea agreement. To avoid jail, Suzanne told the Government her mother, brothers and older sister had been involved in a “decade-long tax fraud” established to hide an inheritance from her father. Her “cooperation” resulted in the arrest of family members and their public humiliation – *Crain’s New York Business* ran a cover story, written by former *Wall Street Journal* editor Aaron Elstein entitled: “*Meet the Seggermans - New York’s First Family of Tax Evasion.*”<sup>3</sup>

Suzanne’s scheme to avoid jail necessitated scapegoating me and almost succeeded. She lied to the Government and said I met her in my capacity as her mother’s attorney<sup>4</sup> in August 2001. She continued this falsehood by saying I was the first person to inform her of her secret offshore inheritance, which I would also arrange to hide from the IRS on her behalf. According to Suzanne I was not only the fraud’s architect but also served as the conspirators’ enabler.

<sup>2</sup> *US v. Seggerman* 10-cr-948 (KTD) Dkt. ## 18, 19.

<sup>3</sup> September 22, 2013 Edition.

<sup>4</sup> I was admitted to Law School as an LLB candidate in late September 2001.

On December 16, 2010, further to a six-page agreement, Suzanne pled guilty to charges of conspiracy and tax fraud. At her allocution<sup>5</sup>, she somehow failed to disclose to Judge Duffy (and the Government chose to ignore) that scapegoating me, in my submission, was necessary to deflect attention from and ultimately shield her politically powerful husband, Michael Meyer, (head of communications at the United Nations and Secretary-General Ban-Ki Moon's chief speechwriter) from indictment.

Meyer, it was subsequently disclosed, in part by 3500 material<sup>6</sup> and partially by documents provided by Suzanne's Swiss lawyer<sup>7</sup> and provided to the Court, was up to his neck in her fraud. Suzanne was aware, long before her father's death, she would benefit from a \$10 million Liechtenstein Foundation established by her father. Her father died in May 2001 and by June 2001 - months before she met me - Meyer had introduced Suzanne to New York lawyers who dealt with "beef": Seggerman family code for illegal offshore funds. Suzanne met with them and asked them how she could hide her inheritance. A year later, Meyer and Suzanne flew to Zurich where Meyer folded his own secret Swiss bank account into her trust.<sup>8</sup>

Suzanne attended the exclusive World Economic Forum in Davos with Meyer where, year after year, they would withdraw up \$20,000<sup>9</sup> in undisclosed cash before smuggling it back to the United States.

#### **Judge Duffy's Order for Suzanne to be sentenced on September 9, 2014**

On 23 March 2014, I sent Judge Duffy a sentencing letter pursuant to FRCrim.P. 32. In the letter I established myself as a victim of Suzanne's crimes and requested Rule 32 standing to address Judge Duffy at her sentencing.

This Court and the Government were informed on 4 February 2014<sup>10</sup> of the Government's September 2013 application to postpone Suzanne's sentencing "in order that she would be able to testify in the matter of *US v Michael Little*." Okula was fully aware Judge Duffy had said [April 2014] **would be the last adjournment he would grant the Government.**<sup>11</sup>

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<sup>5</sup> *US v. Seggerman* 10-cr-948 (KTD) Dkt. #7; 12/7/2010 Hearing Transcript attached hereto as Exhibit A.

<sup>6</sup> 12-cr-647 Dkt#72, Exh. D.

<sup>7</sup> 12-cr-647 Dkt. #72, Exh. F.

<sup>8</sup> *Id.*

<sup>9</sup> 12-cr-647, Dkt. #72 Exh. E.

<sup>10</sup> 12-cr-647, Dkt. #104.

<sup>11</sup> *US v. Seggerman* 10-cr-948 (KTD) Dkt.#23; 4/30/2014 Hearing Transcript attached hereto as Exhibit B; P.2, Ln.18.

On April 30, 2014, Judge Duffy ordered Okula and Ralph Gioiella, Esq., Suzanne's attorney to attend a Status Conference Hearing<sup>12</sup>. Judge Duffy ordered Gioiella to produce Suzanne to appear before him on May 15, 2014. On May 1, 2014 the Government and Gioiella both submitted applications requesting Judge Duffy disclose the contents of my letter. Judge Duffy denied both<sup>13</sup>.

On May 6, 2014, five days after Judge Duffy's denial and contrary to the procedural rules governing reconsideration or appeal of an interlocutory order<sup>14</sup> the Government, *ultra vires*, demanded provision of copies "**immediately**". The email string is reproduced below:

*Dear Mr. Little:*

*We have come to understand that you have made an ex parte submission to Judge Duffy in the Suzanne Seggerman matter. As a member of the SDNY bar, you are aware that filings in the case are supposed to be effectuated through ECF. Moreover, counsel in the case, whether opposing counsel or otherwise, are entitled to copies of submissions made to the Court made by opposing counsel or third parties, particularly those with an interest in the outcome of the litigated matter.*

*We write to request that you provide us immediately with copies of your ex parte submission to Judge Duffy.*  
*Stan Okula*

Dear Mr. Okula,

I did not make an ex-parte submission or filing in the Suzanne Seggerman matter, rather I wrote a Sentencing Letter to Judge Duffy.

I contacted Judge Duffy's law clerk who informed me as to the appropriate form of submission, I was told to send the letter to His Honor by mail.

Kind regards,  
Michael Little

*Mr. Little: The "Sentencing Letter" you made was done ex parte --- that is, you did not copy counsel on the case, which is required of attorneys who file papers in SDNY cases. We ask you again to abide by the rules and provide us with a copy. (Imagine, for a moment, what position you would take if you learned that a third party filed a sentencing letter at your sentencing, in which they advanced arguments detrimental to you. Wouldn't you insist that you would be entitled to get access to that letter, and to respond? The answer to this question is self-evident.)*  
*Regards, Stan Okula*

Dear Mr. Okula-

I wrote to His Honor Judge Duffy as a victim of Suzanne Seggerman's crimes not as a member of the NY bar.

As a victim I have standing under F.R.Crim.P. Rule 32(i) (4) (b) to be heard at her sentencing.

Furthermore, I understand you have applied to Judge Duffy for a copy of my letter. As a senior Judge on the Federal Bench I am sure he will adjudicate your request equitably.

With kind regards,  
Michael Little

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<sup>12</sup> *Id* generally.

<sup>13</sup> See Fn. 2 *supra*.

<sup>14</sup> 06-15-2014 Status Conference Transcript P.3, Ln.22,23: "Your Honor, I have some extensive experience in the appellate area..." Okula to Judge Carter.

On May 15, 2014, Suzanne appeared before Judge Duffy. At the Hearing Judge Duffy required that Suzanne's sentencing take place on September 9, 2014 "*come hell or high water*"<sup>15</sup>. Suzanne was given new bail conditions prohibiting her from leaving the United States<sup>16</sup>. She was "*one step away from being a convicted felon*" said the Judge when refusing her permission to return to Kenya<sup>17</sup>.

It is submitted the introduction of Suzanne's prospective sentencing and its vital relationship to the instant case is no ambush. As stated above, the Government was given ample notice of the issue in Defendant's Declaration filed on February 3, 2014<sup>18</sup>:

#### SUZANNE SEGGERMAN'S 5K1 LETTER

18. On September 24, 2013 Okula wrote a letter to His Honor Judge Kevin Thomas Duffy of this Court, attached hereto as Exhibit B, requesting Suzanne Seggerman's sentencing be delayed in order for her to testify in this case.

19. Furthermore, as a result of the extensive Brady material provided to the defense in this matter, it will be proved at trial that Ms. Seggerman, and her attorney were untruthful in their allocation to Judge Duffy<sup>9</sup> in respect of her knowledge and active participation in her family's conspiracy to defraud the United States and the extent of her accountant's knowledge of her fraudulent behavior. It was anticipated at the allocation that Ms. Seggerman would receive a 5K1 letter in return for her testimony here.

20. Dr. Müllhaupt's testimony is vital and material to impeach the false statements made by Ms. Seggerman and her lawyer before Judge Duffy – "*this was a[ll] handled by an attorney in Switzerland. It was all set up by her father, she had nothing to do with the creation of it, and she didn't really know if there were gains or losses or unreported income or whatever. She didn't really deal with the administration of the account or anything like that, it's really about the fact that she didn't disclose the existence of this account on the tax return. That's really how it shakes out.*"<sup>10</sup> And further in respect of the involvement of her accountant, Robert Gordon, she falsely stated: "*I didn't let the accountant know about the overseas account that I was the beneficial owner of*"<sup>11</sup>

21. The Court has received voluminous submissions resulting from Government production of Brady material that proves the falsehood of those statements. The Government was in possession of that material at the time of the plea agreement hearing before Judge Duffy and yet sat mute even as Judge Duffy gave stern warnings to Ms. Seggerman regarding the consequences of lying to the Court.<sup>12</sup>

<sup>8</sup> Suzanne faces 11 years imprisonment.

<sup>9</sup> Transcript of Plea Agreement in US v Suzanne Seggerman 10-CR-948 (KTD) P.7 line 15

<sup>10</sup> Id. P.16 lines 1-8

<sup>11</sup> Id. P. 18 lines 3-4

<sup>12</sup> Id. P. 8 lines 5-21

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<sup>15</sup> US v. Seggerman 10-cr-948 (KTD) Dkt.#25; 5/15/2014 Hearing Transcript attached hereto as Exhibit C; P.2, Ln.21.

<sup>16</sup> Seggerman's bail conditions had previously been modified to allow her to live in Nairobi, Kenya with her husband, Michael Meyer.

<sup>17</sup> Exh. C; P.4, Ln.12.

<sup>18</sup> See Fn.9 *supra*.

Okula admitted to Judge Duffy<sup>19</sup> he was aware of the relevant Brady material:

*"I am familiar with some of the submissions that he [Little] has made which he has made in front of Judge Carter where he has alleged certain things about Suzanne Seggerman and statements that were made during her plea proceeding, your Honor."*

Judge Duffy responded:

*"Mr. Little, of Kings Bench Chambers, wrote to me and has a whole stack of stuff which is fascinating, which may prove your client, Mr. Gioiella to be a liar. I don't know if he sent you guys a copy of it. I suspect he did not because if he has to go to trial it's his preparation for crucifying the witness, impeaching the witness<sup>20</sup>, or whatever you want to call it. Fascinating. All things, Mr. Okula, he got from you. All items he got from you. And it was contradictory and it shows that somebody was preparing it. Someone has been working on this case. The unfortunate part is, the person who is working on the case is not in this courtroom. He's not even in this country. I am not going to give you a copy of it if you don't have it. There is no requirement. All I can tell you is, it has raised substantial questions in my mind about whether, in fact, there has been true cooperation."<sup>21</sup>*

#### **Concerns raised by Judge Duffy as to the Government's conduct**

It is respectfully submitted the Government possessed <sup>22</sup> overwhelming evidence of my innocence long before my arrest. There is no credible evidence of my involvement in the Seggerman's frauds. Hundreds of coded emails plus the testimony of Suzanne's eldest brother, the conspiracy's ringleader, confirm I was not present when "counselling" was given to set up foreign accounts to hide the conspirator's inheritances.

Judge Duffy further rebuked the Government at the April 30, 2014 Conference: "[You have] successfully broken it [the one overarching scheme] up into five judges at this point. I don't know why, but you have"<sup>23</sup>. In my respectful submission the Government created a plan with the Seggerman family lawyers which prevented any of the 300,000+ documents produced in my case by the Government being subject to review by sentencing Judges. Thus the Government agreed to provide the siblings with glowing 5K1 letters whose gloss could not be tarnished by the intrusion of the truth.

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<sup>19</sup> Exh. B, P.6, Ln.20-23.

<sup>20</sup> Judge Duffy is the co-author with Roberto Aron of *Impeachment of Witnesses: The Cross-Examiner's Art*; Shepards/McGraw-Hill [October 1990]; an authoritative text on cross examination in civil and criminal trials.

<sup>21</sup> Exh. B; P. 6, Ln.3-18

<sup>22</sup> Statement of Henry Seggerman, declaration of Dr. Walter Müllhaupt and his contemporaneous attendance note, scores of Brady material emails in the Government's possession and disclosed to the defense clearly proving I did not attend a meeting with Seggerman where setting up foreign accounts for the siblings was discussed. Much of this material is publicly available as exhibits filed on the Court Docket. 12-cr-647 generally

<sup>23</sup> Exh. B; P.9, Ln. 19-20.



It is submitted Gioiella was emboldened by this plan to dissemble before Judge Duffy. Gioiella continued to profess ignorance of the 3500 material at the April 30, 2014 Conference and apparently failed to recall his prior representations to Judge Duffy regarding the details of the long-standing conspiracy between Suzanne and her accountant - essential to conceal her fraud.

Documents from 3500 material show Gioiella was aware of the details of Suzanne and her accountant's scheme for a phony back-to-back loan to siphon money from Switzerland to buy a property in Maryland. A letter sent by Gioiella dated August 16, 2010, asked the accountant, Robert Gordon, to give Gioiella complete access to Suzanne's documents and emails: especially those relating to Tati Enterprises, Inc., the vehicle set up in 2002 by Gordon to propagate Suzanne's fraud. Further email evidence filed as an Exhibit in the Court<sup>24</sup> proves Suzanne made annual "payments" to Gordon of \$10,000 from 2002 onwards presumably to ensure Gordon's silence. The email clearly states "never spoke to small" [about the scheme]" (Sibling code for Michael Little).

#### **Motion to dismiss**

It is submitted the Government sat silently before Judge Duffy, and allowed Suzanne to commit perjury (i) at Judge Duffy's December 10, 2010 Hearing; and (ii) furthermore by arranging that an expanded version of Suzanne's falsehoods be incorporated into the complaint – the proximate cause of my arrest and indictment.

Suzanne is likely to confirm her prior statements were serial falsehoods, neatly arranged by her lawyers and the Government, if she is provided with a final opportunity, by Judge Duffy, to tell the truth. Her very liberty is at stake. If Suzanne tells the truth on September 9, 2014 it will confirm and corroborate my earlier submissions<sup>25</sup> to this Court of pernicious and serial prosecutorial misconduct. Suzanne's expected testimony at sentencing, if truthful will provide sufficient basis for a prayer to this Court to file a further motion to dismiss.

In the event Suzanne recants and admits the siblings were the sole architects of their crimes it must follow the indictment is unsound.

#### **Permission to attend Suzanne's sentencing on September 9, 2014**

It is requested the Court allow me to return to New York to attend Suzanne's sentencing pursuant to Rule 32 standing on September 9, 2014. It is further respectfully requested I be allowed to return to England immediately after her sentencing to continue to work at my profession as a barrister-at-law and prepare for trial.

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<sup>24</sup> 12-cr-647 Dkt. #42, Exh. B.

<sup>25</sup> 12-cr-647; Dkt. #57, MOL in sup. D's Motion to Dismiss.

PSO Erica Cundina has been copied on this brief and an indicated response as to any pre-trial concerns in respect of my request to return for the sentencing is expected prior to the forthcoming Status Conference on July 15, 2014. A bail suretor has undertaken to provide air miles to allow me to travel back and the Du Val family have offered me accommodation in New York.

### **Pending Rule 15 Depositions**

Consideration continues of a prospective appeal to the Second Circuit Court of Appeal<sup>26</sup> in respect of the Court's Order denying Defendant's motion for reconsideration of the Rule 15 Deposition Order of Donna Francis and a formal response will be made to the Court on July 15, 2014.

Defendant joins with the Government in requesting the Court issue guiding Directions in respect of Rule 15 Depositions. In particular it is respectfully requested the Court's Directions detail with specificity the manner and means of adjudicating the Deposition<sup>27</sup>, including a requirement the deponent be fully advised of any entitlement the deponent may have to constitutional protection under the laws of the United States (insofar such Directions are allowed by the laws of the jurisdiction hosting the Deposition).

### **Impecuniosity**

The Court is requested to address the Defendants submitted plea for financial relief, submitted to Your Honor, ex parte, on May 16, 2014.

Respectfully submitted,

/s/ M.J. Little

Michael J. Little, Esq.  
*Pro Se*

Exhibits.

cc. AUSA Stanley J. Okula, Jr. (by ECF and email)  
Saul Bienenfeld, Esq. (by email)  
PSO Erica Cudina (by email)  
His Honor Judge Kevin T. Duffy (by mail)

The requests are granted. The Defendant's motion to dismiss shall be briefed on the schedule provided on the record at the July 15, 2014 status conference.  
SO ORDERED.

<sup>26</sup> By way of a petition for a writ of mandamus, pursuant to the All Writs Act, 28 U.S.C. § 1651; or upon other grounds.

<sup>27</sup> In compliance with the relevant and detailed requirements of FRCrP. Rule 15.

*Andrew J. Cat*  
7-17-14